

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MARYLAND

UNITED STATES,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 02-2303
)	
MANUEL R. LAGMAY,)	
)	
Defendant.)	

CONSENT MOTION FOR LEAVE TO FILE AMENDED COMPLAINT

Pursuant to Fed. R. Civ. P. 15, the United States of America, by and through its undersigned counsel, moves this Court for leave to file the enclosed amended complaint. Defendant has consented to this motion verbally and in writing in the joint status report filed June 29, 2004.

The grounds for this motion are that the principle issue in this case is the amount of income defendant received in 1988 and the amount of business income received and expenses incurred by a company or companies he owned in the late 1980's and early 1990's. The proposed amendment seeks to reduce to judgment assessments made against defendant under 26 U.S.C. § 6672 for unpaid employment (Form 941) taxes. These employment tax liabilities relate to the company or companies which gave rise to plaintiff's 1988 liabilities. Therefore, the parties believe it would be more efficient, for the Court and the parties, if the complaint in this case is amended rather than bringing an entirely new suit.

In addition, by having defendant's related tax liabilities in the same suit, it may be

more likely that the parties will be able to come to a settlement agreement.

A proposed order, copy of the amended complaint, and copy of the amended complaint with the substantive amendments bolded are attached.

WHEREFORE the United States respectfully requests leave to file the attached amended complaint.

Date: July 29, 2004

Respectfully submitted,

/s/

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